

Obligations of the employer in sickness and pension insurance

Abstract

This thesis deals with the individual obligations of the employer in sickness and pension insurance. Sickness and pension insurance are two of the social insurance subsystems. The state does part of its responsibilities in this area through employers, as they have the easiest access to some information. Of course, the state could obtain information from the employees themselves, but this would represent a huge administrative burden on the state and a great logistical problem in how to actually obtain information from the employees.

Obligations that an employer must fulfil may be difficult for a small employer who does not want to hire external companies to fulfil its obligations to the state and it can be almost impossible to fulfil all obligations properly. The most well-known obligations of employers, of which (perhaps) all citizen-employees know, are payments into the sickness and pension insurance system in the form of social security contributions. The employer pays the social security contributions for himself and his employees. However, this is certainly not the only obligation of employers. There are many more of obligations and they are regulated in various pieces of legislation.

Therefore, the aim of this thesis is to present all the obligations of employers in sickness and pension insurance and to provide employers with material that they can use as a "guide" while fulfilling the tasks. The thesis aims to combine the legislation with the forms of the Czech Social Security Administration, and to explain each obligation individually and at the same time show the obligations on practical examples. For example, the chapter on sickness insurance benefits is very practical. After reading it, the employer will know exactly what part of the forms that the employee will bring him to fill in and when to send it to the relevant District Social Security Administration.

Klíčová slova: sickness insurance, pension insurance, obligations of the employer